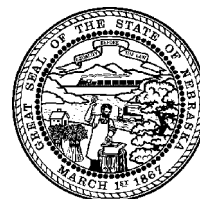


NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY

P.O. Box 94725, Lincoln, Nebraska 68509
Phone (402) 471-3595 or 1-800-564-6111
<http://www.nol.org/home/BPA>



2000
November

NEWSLETTER



Check out our new web site: www.nol.org/home/BPA

FROM THE CHAIR, 2000-2001

by H. Dean Graf, CPA

REVISIONS IN THE QEP PROCESS

In past years the Quality Enhancement Program (QEP) process required asking practice units to submit copies of audit, review and compilation reports by December 31 of each year. UNL's School of Accountancy would then perform the first level of review on all reports from January through April. Volunteer reviewers would then come to the Board office to perform second and even third level reviews of all the reports through August. Practice units would then be notified of the ratings received on each of their reports and were asked to comment back to the Board on those receiving a Type 3 or 4 by September.

In light of the fact that the Quality Enhancement Program is meant to be educational, the significant amount of time that elapsed from the submission of the report until the practice unit was informed of the report's rating lessened the educational value of the process. Since the School of Accountancy no longer performs the first level of review, the Board has determined to make a change in the time frame of the process and enhance the level of learning from the report's review.

Beginning with the review for 2001, the QEP process will be as follows:

May 15- June 30: Each practice unit scheduled for review in the year 2001 will be asked to submit one copy of each type of report the entity issued or submit all the documentation required for an exemption from filing request. **The June 30 deadline will be an inflexible one** as a delay in submitting reports or an exemption request by this deadline will affect the entire review process. The exemption request must include the acceptance letter from the AICPA, the opin-

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FROM THE CHAIR, 1999-2000

by William L. Gaines, Jr., CPA

NBPA PERFORMANCE CARD RESULTS

At the May 2000 Board meeting, the Board decided to ask you, the permit holders, to rate the Board and office personnel on the performance of our responsibilities. The initial survey was sent to 930 active permit holders currently being renewed and a second similar survey will be sent in 2001 to renewing active permit holders.

The Board received 365 responses to the mailed 930 permit holders or a 39% response rate. Subsequent to the report to the Board at our July meeting, an additional 18 responses were received. At the end of this article is a complete summary of the questions and their ratings. Comments were also received from about 80 of the respondents.

Based on the permit holders' responses to the survey, the Board surmised that 84% of the respondents "strongly agreed" and "agreed" with the Board and its personnel's performance. Though the Board felt this was a strong vote of confidence, we focused additional attention on the respondents' comments. Many of the comments were positive and supportive for the Board and its personnel; some were con-

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Continuing Professional Education

The first of December the Board's office will be sending out the Report of Attendance form to CPA's with current active permits to report their Continuing Professional Education taken in calendar year 2000. Active permit holders will receive a specially printed Attendance form on either pink or yellow paper that will have their CPA certificate number, their name and address of record, and a day-time phone number. A change of address may be made on this form before returning it by crossing out the incorrect information and printing in the new, correct information. You may also change your address on-line through our web site (www.nol.org/home/BPA) or with the address change form on page 7 of this Newsletter.

Each active permit holder **MUST** return their specially printed CPE form, either listing the courses he/she has taken or checking the box that no hours were earned in the year 2000. The original form must be returned and it must have an original signature. **CPE HOURS MUST BE EARNED BY DECEMBER 31, 2000 AND THE REPORTING FORM MUST BE FILED WITH THE BOARD'S OFFICE NO LATER THAN JANUARY 31, 2001!**

Persons with an **even** year of birth (i.e. 1956, 1942, 1974, etc.) will have permits expiring June 30, 2001 (check the expiration date printed on the permit), and will need to show 80 hours of acceptable continuing professional education (via the pink reporting form) in the two preceding calendar years: 2000 and 1999.

Persons with an **odd** year of birth (i.e. 1955, 1943, 1971, etc.) will have permits expiring June 20, 2002 (check the expiration date printed on the permit), and will need to show 80 hours of acceptable continuing professional education (via the yellow reporting forms) in the two calendar years preceding renewal: 2001 and 2000.

Please complete the Reporting form carefully. Many times a form must be returned to the active permit holder because it is incomplete or requires further information. The following are some common errors or problem areas identified by Board staff from past filings:

- ☞ Failure to sign the report - an original signature is required
- ☞ Failure to use the Board-approved report form
- ☞ Failure to attach documentation showing successful completion of college courses
- ☞ Failure to attach certificates of completion for self study courses
- ☞ Claiming partial hour credit for a program or part

of a program (you may only report whole hours)

- ☞ Failure to take appropriate subject matter for Continuing Professional Education credit
- ☞ Failure to take a sufficient number of hours prior to December 31 before permit expiration
- ☞ Reporting **after** the January 31 deadline
- ☞ Failure to calculate the number of hours correctly: 50 minutes equal one hour

The Board recommends that you check with the office and request pre-approval of any courses you plan to take to be sure that the course will qualify for Nebraska's CPE requirement. A Program Qualification form (PQF)(completely filled out) is required for the pre-approval process. The PQF is available on our web site or by request from the Board office and must be completed for each course. A detailed time line showing the subject matter covered must be attached to each request. The office will attempt to process the requests as quickly as possible; but all courses must be approved by the Board's CPE Committee, and then also by the Board at their next regularly scheduled meeting (see "Notice"/Calendar).

Please remember the deadline for completing continuing education credit is December 31, 2000 and the deadline for filing your 2000 continuing education hours is January 31, 2001. If a permit holder does not meet the continuing education requirements for permit issuance, he/she must write to the Board prior to January 31 stating the reason for the deficiency. Then, a report for how the CPA plans to complete the CPE is due in the Board office by February 28, 2001. All course work must be completed and reported to the Board office (on a Report of Attendance Form) by June 15, 2001. If the Board office does not receive a letter or report form from an individual by the January 31st deadline, the individual may be subject to the signing of a Stipulation and Consent Order along with a \$100 administrative fee. Please get your reports in on time and remember our CPE Guidelines are available on our web site: www.nol.org/home/BPA. You may also contact us with questions at 1-800-564-6111 or (402) 471-3595.

REMEMBER THESE DATES!

Dec. 31, 2000	Earn CPE
Jan. 31, 2001	Report CPE or write letter* regarding deficiency
If you <u>cannot</u> meet the requirements*:	
Feb. 28, 2001	Completion plan must be on file with Board
June 15, 2001	Coursework completed and reported to Board

Report on Disciplinary Action

The following is a status report on actions taken by the Nebraska Board of Public Accountancy since the last Newsletter. In accordance with the policy of the Board, disciplinary actions that are a matter of public record are reported in the Newsletter for the information of the licensees. Questions regarding these cases should be directed to Annette Harmon, Executive Director.

HEARINGS

MORRIS SHIELDS - DECISION AND ORDER

(Certificate #830) Omaha, NE 9/24/98

Complaint: The complaint, as filed by the Nebraska Board of Public Accountancy, alleged that Shields had been convicted of a felony, and that he had committed acts of dishonesty and fraud in the practice of public accountancy.

Findings of Fact: After a formal hearing on August 17-18, 1998, the Board found that Shields was in violation of the Public Accountancy Act by committing acts of dishonesty and fraud in the practice of public accountancy, and had been convicted of a felony.

Decision and Order: The Board ordered that Shields' CPA certificate be revoked and that he pay the costs to the Board as reimbursement for attorney fees and other expenses in the amount of \$11,650.26 within sixty days.

Appeal: The Board's Decision and Order was appealed by Shields to the Lancaster District Court and the Nebraska Court of Appeals. The Court's final ruling on August 23, 2000 upheld the Board's Decision to revoke the CPA certificate of Shields. However, it modified the Board's assessment of costs to \$7,766.84 of the stated \$11,650.26 amount. The Court ruled that a CPA cannot simply surrender his/her certificate in order to avoid disciplinary action.

MAX R. KATHOL - DECISION AND ORDER

(Certificate #3929) Wayne, NE 7/25/00

Complaint: The complaint, as filed by the Nebraska Board of Public Accountancy, alleged that Kathol failed to comply with a Consent Order entered into with the Board on March 6, 1999 and Board rules and regulations with respect to work space.

Findings of Fact: After a formal hearing on May 19, 2000, the Board found that Kathol was in violation of the Public Accountancy Act and the Rules and Regulations of the State Board of Public Accountancy, that he violated a Consent Order with the Board, and that he knowingly violated the rules and regulations with respect to work space.

Decision and Order: The Board ordered that Kathol may retain his Nebraska CPA Certificate and permit to practice

as long as he remains in compliance with all of the Nebraska accountancy laws and rules and regulations of the Board, and as long as he complies with the conditions of the Board's Decision and Order. The Board ordered Kathol to timely respond to all inquiries from the Board or the Board's representatives and to timely file all required documents with the Board, and to comply with the Consent Order dated March 6, 1999 that remains in full force and effect. The Board also ordered that Kathol not perform or agree to perform, directly or indirectly, any audits or have his name associated with the name of any entity which performs audits, and so restricted his permit to practice.

LEE A. JOHNSON - DECISION AND ORDER

(Certificate #1751) Lincoln, NE 6/10/99 and 12/10/99

Complaint: The complaint, as filed by the Nebraska Board of Public Accountancy, alleged that Johnson violated Board rules and regulations regarding the return of client records, failure to respond to the Board within the required thirty days, and failure to notify the Board of a change of address and employment.

Findings of Fact: After a formal hearing on March 22, 1999, the Board found that Johnson was in violation of the Public Accountancy Act and the Rules and Regulations of the State Board of Public Accountancy.

Decision and Order: The Board ordered that Johnson's Nebraska CPA Certificate be suspended for a period of one year from the date of the Order, that he be assessed the costs of the hearing of approximately \$2,000 to be paid within sixty days of the date of the Order, and that, upon any client request, he return any documents immediately.

CONSENT ORDER: The Board subsequently filed a second complaint alleging noncompliance with the Board's Decision and Order dated June 6, 1999 and entered into a Consent Order with Johnson in lieu of a second hearing. Pursuant to Johnson's agreement to surrender his CPA certificate, the Board revoked his CPA certificate number 1751 effective with the date of the Order. The Consent Order superseded the suspension and assessment of costs of the Board's prior Order and was effective December 10, 1999.

LES WILHELM - DECISION AND ORDER

(Certificate #1444) Lincoln, NE 11/23/98

Complaint: The complaint, as filed by the Nebraska Board of Public Accountancy, alleged that Wilhelm violated Board rules and regulations regarding furnishing records to clients or former clients, and failure to respond to the Board within the required thirty days.

The Board

NEW BOARD MEMBERS APPOINTED

Governor Mike Johanns has appointed two new members to the Nebraska Board of Public Accountancy. **WILLIAM C. NUCKOLLS** is a retired newspaper publisher from Fairbury, Nebraska, and replaced R. David Hunter as one of the two public members on the Board. Mr. Nuckolls received his Baccalaureate degree from the University of Nebraska-Lincoln, and is a member of Sesostri Shrine Temple, the Masonic Orders in Fairbury, the American Legion, B.P.O. Elks, YMCA Board Member, and the Nebraska Press Association, as well as numerous other community organizations.

MICHELLE R. THORNBURG, CPA, was also appointed by Governor Johanns to serve a four-year term on the Board, beginning September 20, 2000 through September 20, 2004. She succeeds Luke M. Aldy, CPA, from the 2nd Congressional District in Omaha, Nebraska. Ms. Thornburg received her Baccalaureate degree from Midland Lutheran College, and is currently a shareholder of Koski Professional Group, P.C. in Omaha. She is a member of the Nebraska Society of CPAs, recently serving as Chairperson of the Accounting Careers Committee; and a member of the Board's Educational Advisory Committee.

Welcome, Michelle and Bill, to the Board of Public Accountancy!

OFFICERS ELECTED

The Nebraska Board of Public Accountancy elected new officers from its ranks, for the 2000-2001 year at its September 28-29, 2000 meeting. Officers for the 1999-2000 year were William L. Gaines, Jr., Chair; H. Dean Graf, Vice Chair; and Nina B. Kavich, Secretary.

H. Dean Graf, CPA of Grand Island was elected to the position of Chair of the Board for the 2000-2001 year. Mr. Graf, managing shareholder of the Grand Island office of Contryman Associates, P.C. was appointed to the Board November 10, 1998 by Governor Ben Nelson.

Elected to serve as Vice Chair for the Board, **William L. Gaines, Jr.**, CPA of Norfolk has served on the Board since June of 1997. He is the sole shareholder in the firm of Gaines and Associates, P.C., with offices in Norfolk and O'Neill.

William C. Nuckolls of Fairbury will assume the position of Secretary for the new term. A retired newspaper publisher, Mr. Nuckolls serves as a public member on the Board. Governor Mike Johanns appointed him to his current term on November 1, 1999.

NOTICE

2000

November 1-2 CPA Exam, Abbott Sports Complex, Lincoln, NE
November 10 Veteran's Day - Office Closed
November 16-17 Board Meeting, Lincoln, NE
November 23-24 Thanksgiving - Office Closed
December 25 Christmas - Office Closed

2001

January 1 New Year's Day - Office Closed
January 15 Martin Luther King Day - Office Closed
January 19 Board Meeting, Norfolk, NE
January 31 CPE Reports for Year 2000 DUE!
February 19 President's Day - Office Closed
March 31 Applications for May 2001 CPA Exam DUE!
April 22-23 Board Meeting, Lincoln, NE
April 27 Arbor Day - Office Closed
May 2-3 CPA Exam, Lincoln, NE
May 28 Memorial Day - Office Closed

EXECUTIVE DIRECTOR HARMON EARNS MANAGEMENT DESIGNATION

In a ceremony held at the Capitol June 7, 2000, Governor Mike Johanns presented the Board's Executive Director, **Annette L. Harmon**, with the Certified Manager (CM) designation earned from the Institute of Certified Professional Managers (ICPM).

The Certified Manager designation identifies those who have met educational and experience requirements and successfully passed a comprehensive exam covering managerial theories and applications. Further, certified managers are required to maintain their certification by participating in ongoing professional development. Over 9200 management professionals have earned certification through ICPM.

The Board also supported Ms. Harmon's attendance at a week-long leadership training session at Duke University in Durham, North Carolina the last week of May 2000. An executive-education program, "**Strategic Leadership for State Executives**" was created by Duke University over a decade ago specifically for leaders in state government. It is conducted annually at Duke, and, when requested, for state agencies in retreat centers. Its goal is to provide state executives with the concepts of political leadership and public management necessary to help govern their states.

Licensing

IMPORTANT NOTICE REGARDING NEBRASKA'S EXPERIENCE REQUIREMENT

Effective January 7, 2000, the Nebraska Board of Public Accountancy designated the public accounting experience requirement under Section 1-136.02 of the Public Accountancy Act as representing **4,000 hours in a period of not less than two years**. The experience is **not limited to auditing** but must be under the direct supervision of a CPA with an active permit to practice, within a licensed, registered CPA firm. That CPA must complete the new "Certificate of Public Accounting Experience" form (available on our web site or upon request of the office) and Board personnel will then verify the permit of the CPA and the employing CPA firm before the experience will be accepted.

The form must bear an original signature, must be notarized and may only be used for the public accounting experience. Experience earned under the statutory provisions regarding the Auditor of Public Accounts, Department of Revenue, and the Internal Revenue Service must be reported on different reporting forms.

Experience may be earned at more than one CPA firm and a "Certificate of Public Accounting Experience" form must be completed by each supervising CPA from each CPA firm. Combined, the forms must show the 4,000 hours have been met in not less than a two-year period.

Experience from a CPA firm cannot be "mixed" with or added to experience earned in the Auditor of Public Accounts, the Department of Revenue or the Internal Revenue Service.

Applicants for an initial permit to practice who hold a Nebraska CPA certificate by reciprocity may meet the same two year requirement as Nebraska certificate holders, or may also qualify under the "five in ten rule." Experience may be counted and a permit to practice issued if at the time of application, the applicant has had within the ten years immediately preceding application, at least five years experience outside this state in the practice of public accountancy as a sole proprietor or as a staff accountant.

Questions about the public accounting experience requirement should be directed to the Board's office. ***More information and the Certification form may also be found on our web site at: www.nol.org/home/BPA.***

FIRM OWNERSHIP LAW & RULES

The Board recently reviewed the laws and rules concerning ownership of CPA firms. In particular, it reviewed Section 1-162.01 of the Public Accountancy Act, and the criteria for "persons as owners who are not certified public accountants or public accountants." In addition to the percentages regarding the number of owners and equity capital/voting rights/profits or losses, provision (7) of this section requires that "Such persons, regardless of where located, shall actively participate in the business of the firm." To understand what is meant by "actively participate," one must refer to Title 288: Revised and Substituted Rules of the Board, Chapter 11, section 001.01.

This definition states that "actively participate" "means the providing of personal services in the business entity licensed in Nebraska to practice public accounting, in the nature of management, performance of services for clients, or similar activities. Nonnatural persons and individuals whose primary source of income from the business entity is provided as a result of passive investment will not be considered as actively participating in the business entity." A "business entity" is defined as a proprietorship, partnership, professional corporation, limited liability company or any other permissible form of practice which is licensed in Nebraska to practice public accounting" (Chapter 11, Section 001.06).

After requesting and reviewing an Attorney General's opinion on the issue of "persons" as owners of a CPA firm and the requirement that these persons "actively participate" in the business, the Board concluded that the owners of CPA firms must be individuals and cannot be business entities. The Limited Liability Company law, on the other hand, does allow entities to be owners/members of the LLC. For example, a Professional Corporation could be an owner/ member of an LLC. However, in light of the Public Accountancy Act, this cannot happen with CPA firms.

If your firm has been allowing entity ownership of the CPA firm, the Board would request that you contact the office to learn how you can come into compliance with the Public Accountancy Act. In the case of an LLC, you would need to change the legal documentation on file with the Secretary of State's office. Our office will assist as needed in order to correct the ownership issues. Should you have any questions, please contact Annette L. Harmon, CM, Executive Director at the Board office.

The Public Accountancy Act and Title 288 are available on our web site! Utilize the search button to find the topic you are looking for or download the entire documents!

Disciplinary Action, continued from page 3

Findings of Fact: After a formal hearing on November 6, 1998, the Board found that Wilhelm was in violation of the Public Accountancy Act and the Rules and Regulations of the State Board of Public Accountancy, that he violated the rules regarding furnishing records to clients or former clients, and that he failed to respond to the Board within the required thirty days.

Decision and Order: The Board ordered that Wilhelm be publicly reprimanded, placed on probation for a term of three years from the date of the Order, that he comply in all respects with all provisions of the Nebraska Accountancy laws and all Rules and Regulations of the Board, that he timely respond to all inquiries from the Board or the Board's representative and timely file all documents with the Board, that he submit to the Board no later than May 1, 1999 an accurate and complete list of all his 1998 income tax return clients for a review by the Board, that he keep and maintain in his client files copies of depreciation schedules, and that he pay the assessed costs of the hearing of \$836 within sixty days of the date of the Order.

LES WILHELM - DECISION AND ORDER

(Certificate #1444) Lincoln, NE **06/10/99**

Complaint: The complaint, as filed by the Nebraska Board of Public Accountancy, alleged that Wilhelm did not comply with the Decision and Order of the Board dated November 23, 1998, that he did not timely respond to inquiries from the Board, that he did not timely file all required documents with the Board, and that he did not comply with respect to QEP requirements.

Findings of Fact: After a formal hearing on May 19, 1999, the Board found that Wilhelm failed to comply with the Decision and Order of the Board dated November 23, 1998, did not timely respond to inquiries from the Board, did not timely file required documents with the Board, did not pay costs and expenses assessed by the Board in said Decision and Order, and did not comply with Board requirements with respect to his QEP for 1999.

Decision and Order: The Board ordered that Wilhelm's Nebraska CPA certificate and permit to practice be revoked effective as of the date of the Order: June 10, 1999.

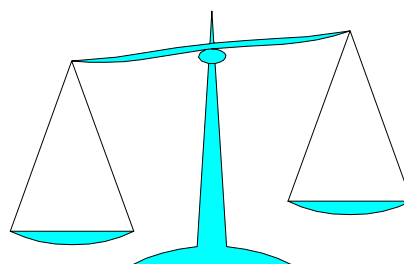
REQUEST FOR INJUNCTION

On September 24, 1999 the Attorney General's office (at the request of the Nebraska Board of Public Accountancy) filed a petition in Lancaster County District Court for an injunction against former Certified Public Accountant (CPA) certificate holder, **Robert Chisholm** of Grand Island, Nebraska. The case is currently pending.

The Petition for an Injunction was filed with the Lancaster

County Court to prevent Chisholm from continuing his misuse of the CPA designation. In November of 1996, Chisholm agreed to surrender his Nebraska CPA certificate as part of a disciplinary negotiation. In exchange for his certificate, the Board agreed to drop its pursuit of disciplinary proceedings. Since that time, Chisholm's name has appeared in various phone book directories in the Fremont and Grand Island areas as a Certified Public Accountant, when in fact he is no longer a CPA.

In the absence of a CPA certificate and a permit to practice, an individual cannot advertise, solicit business, or otherwise hold out to the public as a Certified Public Accountant. Any person found to be in violation of Nebraska law by doing so may be enjoined from such behavior and may also be found guilty of a Class II misdemeanor.



From the Chair, 2000-2001, QEP Revisions, (continued from page 1)

ion letter, and any Letter of Comments. Consequences of not reporting by this deadline would include the non-renewal of the firm permit for the July 1, 2001 licensure year. The QEP Committee may recommend other consequences to the Board.

July - August: The first and second level reviews will be conducted; the QEP Committee will meet and make recommendations to the Board for each practice unit.

September 1st: Letters of rating will be sent to each practice unit with a request for those with a Type 3 or 4 report rating to respond to the Board within thirty days.

October: The QEP Committee will review the responses from practitioners receiving Type 3 and 4 report ratings and send a response back. The Committee makes any final recommendations for action to the Board at their next meeting.

It is anticipated that this five and a half month process will be more beneficial to the practitioner issuing reports as it will be more timely. If you have any questions about the revisions to the QEP process, when your practice unit is due for review or any other questions about QEP, please don't hesitate to contact the Board's office.

From the Chair, 1999-2000, NBPA Performance, (continued from page 1)

cerned with the Continuing Professional Education (CPE) issues and the Board/Personnel "controlling" posture. The Board considered all of the comments to be informative and directed the Executive Director to share these comments with Personnel. The Board believes that Personnel could benefit from additional professional courses to assist them in handling permit holders' issues and has approved increases in our budget for such education. Also, the CPE Committee is monitoring the National Proposals on changes in CPE and how these proposals might affect our current guidelines. Fi-

nally, it should be remembered that permit holders are expected to know the rules and regulations regulating their profession. Contacting Personnel before starting down unknown areas would save time and protect the permit holder. I would ask that if you ever have any questions, concerns or issues, that you contact the Executive Director to receive a proper response on a timely basis.

On behalf of the Board and Personnel, **thank you** to all that participated in the survey. Your comments were appreciated!

QUESTIONS	RESPONSE PERCENTAGES				
	STRONGLY AGREE	AGREE	NEUTRAL	DISAGREE	STRONGLY DISAGREE
1. When you contact the Board's office, you are treated courteously.	34	54	9	2	1
2. In your interaction with the Board office, you feel you are treated fairly.	29	51	13	4	3
3. Board personnel responds to your inquiries promptly.	32	55	11	1	1
4. You find the information you receive from Board personnel to be accurate.	33	54	11	0	2
5. Attitude of Board personnel is positive.	32	48	14	3	3
6. Board personnel act in a professional manner.	36	49	13	1	1
7. Personnel who assist you are knowledgeable.	32	52	13	1	2

Address Change? Let us know!

Rule 007.06 of Chapter 5 requires every certificate holder to notify the Board in writing **within thirty days** of any change of address or change of employment. The Board will not change your mailing address without written authorization from you. Notifying the Nebraska Society of CPAs of an address change will **not** change the mailing address on file with the Board. Check the mailing label on the back page, make corrections and return this form to: Board of Public Accountancy, P.O. Box 94725, Lincoln, NE 68509. ***You can also change your address online on our web site: www.nol.org/home/BPA!***

Name _____ Certificate # _____

Home Address _____

City _____ State _____ Zip _____

Phone _____ E-Mail _____

Work Name _____

Work Address _____

City _____

Phone _____ E-Mail _____

Use **Home** or **Work** for Mailing Address? _____ Effective Date _____

SCHEDULE OF FEES

(Effective 7/01/2001)

CPA EXAMINATION FEES:

New Candidate		\$200
Re-examination:	All Subjects	200
	2 Subjects	100
	1 Subject	50
	Proctoring Fee	\$100

PERMITS TO PRACTICE:

CPA/PA (Biennial)(\$150 until 7/1/01)	\$200
Firm (Annual)	100

INACTIVE REGISTRATION:

CPA/PA (Biennial)(\$60 until 7/1/01)	80
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P.C./L.L.C. Certificate of Registration	\$ 25
CPA Certificate by Reciprocity	200
Office Registration (2nd office & ea. thereafter)	50

NO REFUND POLICY: Effective 3/27/95, the Board implemented a no refund policy of all fees paid to the state board.

BOARD OF PUBLIC ACCOUNTANCY

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Kathleen J. Smith, Public Member	
Michelle R. Thornburg, CPA	

BOARD PERSONNEL

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